

even a little more. Calculate at simple interest and the value of £100 receivable twelve years hence, is about £58 5s. 0d.; because £58 5s. 0d. at simple interest of six *per cent.* amounts, in twelve years, to about £100. Suppose a man accustomed to let money at interest, he can lawfully exact only six *per cent.* and must not charge interest on interest. Who is there, that can afford to let money at interest, and dispose of his surplus money in no other way, that would not be willing to receive twelve years hence the sum of £10,000 for £5,000 now lent? It is evident, that at simple interest, unless punctually paid and instantly let out, he cannot, in twelve years, convert his £5,000 into £10,000; at mere simple interest it amounts to only £8,600; because £300 is the interest of £5,000, and  $£300 \times 12 = 3,600 + 5,000 = £8,600.$

'The Chancellor has taken the trouble to demonstrate clearly, that young widows have not generally received near the value of their dower. It is plain to common sense, that the dower of an old woman cannot be equal in value to that of a young one. To fix one value of all dowers is therefore, preposterous. The Chancellor has, with great trouble, care and attention, calculated, on the principles here laid down, the value of dowers of women of different ages. It is certain, that the value of the dower of a healthy woman twenty years of age, who has an equal chance of living thirty, is more than that of a woman, who has attained thirty years; however, the Chancellor, under all circumstances, has thought proper to consider the dower of all women, not exceeding thirty years of age, to be no more than one-eighth of the net sum produced by the sale of lands; and he thinks proper to pass a general order agreeably to which allowances for dower hereafter shall be made.'

'A healthy widow, not exceeding thirty years, shall be allowed one-sixth of the net amount of sales; if above thirty and not exceeding thirty-seven, one-seventh; above thirty-seven and not exceeding forty-five, one-eighth; above forty-five and not exceeding fifty, one-ninth; above fifty and not exceeding fifty-five, one-tenth; above fifty-five and not exceeding sixty, one-eleventh; above sixty and not exceeding sixty-five, one-twelfth; above sixty-five and not exceeding seventy, one-sixteenth; after that age all allowed one-twentieth.'

Some time after which, in the year 1804, the subject was again taken into consideration by Chancellor HANSON, when he thought proper to alter the graduation of the allowance to widows. 'From the table and calculations,' says he, 'taken from *Simpson's Algebra*,